

--- 5 Pounds - Toronto Division - Red Warehousing stamps - 106 x 48 mm. - 1874-1883 ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehousing (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use only in the Windsor Division. The duty collected by these 'small' stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package. The 'large' stamp was issued in denominations of five, ten and fifteen pounds. Unlike the case with the smaller denominations, the duty collected on these stamps was based on the actual net weight of the package to which they were affixed.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

The catalogue lists this five pound Toronto Division red warehousing stamp as follows:

RM-157 - 5 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove - 5 mm. controls

Chris Ryan's research indicates that *John Morrow* was named "Collector" at Toronto on December 24th 1872, and was replaced by *W.C. Stratton* on December 1st 1880.

1st BABN Contract (1868-1873)	John McKay reports that 52,000 copies of "5 lb. W. H. E. Red" were delivered. Prior to 1874, these would be "Division Open". Judging by the other denominations some copies should be on <i>diagonally wmkd</i> paper.
2nd BABN Contract (1873-1878)	John McKay reports that 70,000 copies of "5 lb., Red Tobacco" were delivered. There were probably 48,000 for Division Open, 12,000 for Montreal and 10,000 for Toronto. This is his final listing for the red 5 pound W. H. E. stamp. I have simply guessed at the above printing figures.

--- The "theoretical" control number range on the 5 pound "Toronto" Division red warehousing stamps ---

RM-157 - 5 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove - **00001 to 10000**

--- the "actual" control number range, as recorded to date ---

RM-157 - 5 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove - **00005 to 00130**

--- 5 Pounds - Toronto Division - Red Warehousing stamps - 1874-75 ---

--- on *block wmkd* horizontal mesh medium wove at Ottawa under the 2nd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - 5 mm. controls - scanned at 100% scale - inscribed *J. Morrow Coll. I.R.* ---

The catalogue lists this five pound Toronto Division red warehousing stamp as follows:

RM-157 - 5 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove - 5 mm. controls

Chris Ryan's research indicates that *John Morrow* was named the "Primary Collector" in Toronto on December 24th 1872, and was replaced by *W.C. Stratton* on December 1st 1880.



★ **RM-157** - 5 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove paper - 5 mm. control number **00099**

00005	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00020	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00043	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00046	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00059	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00074	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00081	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00085	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00086	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00089	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00099★	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00102	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00111	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00126	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove
00130	RM-157	5 pounds, red, Toronto Division, perf 12, on <i>block wmkd</i> medium wove

--- without control numbering ---



★**RM-157n** - 5 pounds, red, Toronto Division, perf 12, on *block wmkd* medium wove, without control numbering - *two copies*

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November 7th 2013, JBH